

**CALIFORNIA BOARD OF ACCOUNTANCY**

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January 1, 2006

**SPECIAL NOTICE TO ALL LICENSING JURISDICTIONS, NASBA,
PROFESSIONAL ACCOUNTING SOCIETIES AND GROUPS,
AND OTHER INTERESTED PARTIES**

**Subject: Termination of All Temporary Practice Rights, Effective December 31, 2005/
Initiation of Practice Privilege Notification Program, Effective January 1, 2006**

Current Sections 5087 and 5088 of the California Business and Professions (B&P) Code allow an out-of-state Certified Public Accountant to be granted temporary practice rights while his or her California CPA license application is being reviewed. However, **effective January 1, 2006**, temporary practice rights will only be granted through California's Practice Privilege Program. As a result of this legislation, all licensees' temporary practice have been terminated as of December 31, 2005, and individuals are not be able to hold practice rights in California unless he or she qualifies under the Practice Privilege Program.

To ensure that a licensee does not experience a break in practice rights in California, it is necessary to qualify for Practice Privilege pursuant to B&P Code Section 5096 and related regulations. The licensee also must submit a [California Practice Privilege Notification Form](#) as well as a \$100 Practice Privilege Fee.

The Practice Privilege statutes ([B&P Code Sections 5096 through 5096.11](#)) are posted on the Board's Web site at www.dca.ca.gov/cba, as are [Sections 26 through 35.1](#) of the California Code of Regulations related to California's Practice. **It is urged that these requirements be reviewed carefully because not every individual who has a pending licensure application qualifies for practice privilege.**

Please share this information with the licensees of your board, association, professional society, or other interested parties.

Further information regarding California's Practice Privilege, including the Practice Privilege Handbook and related forms, is available at www.dca.ca.gov/cba. Questions may be directed to the Practice Privilege Unit by email at pracprivinfo@cba.ca.gov or by telephone at (916) 561-1704.